

December 4, 2003

MAIL STOP PATENT APPLICATION

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450



Re: Application of Ryuji YAMAMOTO, Masaharu TOKI, Toshio MORITA and Shinji KASHIMA
COMPOSITE MATERIAL AND PROCESSING METHOD USING THE MATERIAL
Assignee: **SHOWA DENKO K.K.**
Our Ref. Q73370

Dear Sir:

Attached hereto is the application identified above comprising twenty-five (25) sheets of the specification (Japanese Language), including the claims and abstract. **Requisite U.S. Government Filing Fee, copies of an executed Declaration and Power of Attorney, Assignment and the English Translation will be submitted at a later date.**

The Government filing fee is calculated as follows:

Total claims	<u>21</u> - 20	=	<u>1</u>	x	\$18.00	=	<u>\$18.00</u>
Independent claims	<u>1</u> - 3	=		x	\$86.00	=	<u>\$0.00</u>
Base Fee							\$770.00
TOTAL FEE							<u>\$788.00</u>

Priority/Benefit is claimed from:

<u>Country</u>	<u>Application No</u>	<u>Filing Date</u>
Japan	2002-352510	December 4, 2002
U.S. Provisional	60/432,247	December 11, 2002

The priority document will be filed at a later date.

Respectfully submitted,
SUGHRUE MION, PLLC

Attorneys for Applicant

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